

STATE OF KANSAS
RUSSELL
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is owner of Russell County News, a bi-weekly newspaper printed in the State of Kansas, and published in and of general circulation in Russell County, Kansas, with a general paid circulation on a bi-weekly basis in Russell County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a bi-weekly published two days a week and has been published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Russell, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 3 consecutive Weeks the first publication thereof being made as aforesaid on the 24 day of July, 2018, with subsequent publications being made on the following dates:

_____, 20_____, _____, 20_____
_____, 20_____, _____, 20_____
_____, 20_____, _____, 20_____

Signed:

Subscribed and sworn to before me this 27th day

of July, 2018,
Notary Public
My Comm. Exp. Aug 3 2022
Notary Public's Signature

My Commission Expires Aug 3 2022
Publication Fee \$ 158.55
Affidavit, Notary's Fee \$ 60
Additional copies @ \$ _____
Total Publication Fee \$ 159.15

Legal Notice



NOTICE OF BUDGET HEARING

2018

The governing body of
CITY OF RUSSELL
will meet on 08/07/18 at 4:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount Detailed Budget information is available at City Hall and will be available at this

BUDGET SUMMARY
Proposed Budget 2019 Expenditures and amount of 2018 Ad Valorem Tax establish the maximum limit: Estimated Tax Rate is subject to change depending on the final assessed valuation

Item	Prior Year Actual For 2018	Actual Expenditures Tax Rate	2019 Year Estimate For 2018	Actual Expenditures Tax Rate	Budget Authority For Expenditures	Amount of 2018 Ad Valorem Tax	Estimate
General	3,034,814	30.28	3,380,000	32.35	1,765,411	199.92	27.21
Police Service	470,672		469,071		477,371		
Library	146,586	4.43	154,821	4.55	120,200	136.79	2.65
Fire Dept	76,821	1.16	39,800		71,234	27.58	0.76
Industrial	112,557	0.07	76,661		166,052		
Fire Equipment	41,781	0.53	77,671	0.64	82,765	29.37	0.29
Personnel Benefits	1,751,540	22.18	2,053,711	20.80	2,197,292	746.09	25.17
Special Highway	123,521		200,000		298,281		
Special Parks & Recreation	47,171		30,000		61,171		
Electric	10,124,318		10,981,619		11,459,715		
Water	2,948,247		2,545,112		2,535,812		
Sanitation	480,911		507,119		552,172		
Wastewater	555,456		574,305		757,101		
Non-Budgeted Funds	1,761,035						
Non-Budgeted Funds	208,675						
Non-Budgeted Funds	381,305						
Totals for City	21,371,467	49.00	21,048,031	48.50	24,270,400	1,734.02	59.00
Debt Service	1,128,017	1.02	132,140	1.88	132,140	111.74	2.00
Totals including Debt Service	22,500,484	60.32	21,180,171	60.38	24,402,540	1,845.76	61.00
Less: Transfers	1,818,184		1,880,100		2,157,100		
Net Expenditure	18,282,300		17,620,071		20,245,440		
Total Tax Levied	1,735,400		1,750,288				
Assessed Valuation	29,413,309		29,516,116		29,249,447		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

*Tax rates are expressed in mills

2016	2017	2018
5,910,000	4,550,000	2,250,000
0	0	0
1,455,244	1,401,400	1,316,115
115,355	105,222	53,553
6,470,599	6,157,341	3,619,710

July 26

2019

CERTIFICATE

To the Clerk of RUSSELL, State of Kansas

We, the undersigned, officers of

CITY OF RUSSELL

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditures for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
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Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	4,765,641	799,995
Debt Service	10-113		472,372	
Library	12-1220		160,500	136,796
Airport			71,230	22,580
Industrial			166,062	
Fire Equipment			62,750	29,377
Personnel Benefits			2,397,292	746,081
Special Highway			298,481	
Special Parks & Recreation			63,173	
Electric			11,459,715	
Water			2,935,812	
Sanitation			659,170	
Wastewater			767,361	
Non-Budgeted Funds-A				
Non-Budgeted Funds-B				
Non-Budgeted Funds-C				
Totals for City		xxxxx	24,279,559	1,734,829
Recreation	12-1927		132,140	111,741
Totals Includes Recreation		xxxxx	24,411,699	1,846,570
				County Clerk's Use Only
Budget Summary		0		
Neighborhood Revitalization Rebate				

Tax Lid Limit (from Computation Tab) 1,905,751
Does the City Need to Hold an Election? NO

Nov 1, 2018 Total
Assessed Valuation

Assisted by:

Address:

Email:

Attest: 2018

County Clerk

CPA Summary

CITY OF RUSSELL

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 1,853,949
2. Library levy in 2018 budget	- \$ 133,886
Recreation Commission levy in 2018 budget	- \$ 113,711
3. Net tax levy	\$ 1,606,352

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 191,956	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 2,512,093	
5b. Personal property 2017	- 2,632,833	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 5,554	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	197,510	
11. Total estimated valuation July 1, 2018	29,399,587	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0068	
13. Percentage adjustment increase (12 times 3)	+ \$ 10,865	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 22,489	
16. Total Percentage Adjustments	\$ 33,354	

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u></u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u></u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget:		+	<u></u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud:		+	<u></u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u></u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:		+	<u></u>	
23. Law enforcement expenses - 2019 budget:		+	<u>1,392,622</u>	
Law enforcement expenses - 2018 budget:		-	<u>1,356,128</u>	
CPI adjustment	1.40%		<u>18,986</u>	
Increased law enforcement expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>17,508</u>
24. Fire protection expenses - 2019 budget:		+	<u>324,971</u>	
Fire protection expenses - 2018 budget:		-	<u>332,387</u>	
CPI adjustment	1.40%		<u>4,653</u>	
Increased fire protection expense in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2019 budget:		+	<u></u>	
Emergency medical expenses - 2018 budget:		-	<u></u>	
CPI adjustment	1.40%		<u>0</u>	
Increased emergency medical expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments				<u>17,508</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	136,796
Recreation Commission Tax Levy - 2019 budget:	+	111,741
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	248,537
29. Total Computed Tax Levy		1,905,751

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.014	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2019 Total Tax Levy - Less Levy for Other Governmental Units

Exemption from Election Requirement #DIV/0!

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2019 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	22,489
2019 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2019 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	22,489

Exemption from Election Requirement Yes

CITY OF RUSSELL

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	969,774	147,235	2,336	2,483	9,824	1,297
Debt Service						
Library	133,886	20,327	322	343	1,356	179
Airport						
Industrial						
Fire Equipment	19,032	2,890	46	49	193	25
Personnel Benefits	617,546	93,759	1,487	1,581	6,256	825
Recreation	113,711	17,264	274	291	1,152	152
TOTAL	1,740,238	264,211	4,191	4,456	17,629	2,326

County Treas Motor Vehicle Estimate	264,211				
County Treas Recreational Vehicle Estimate		4,191			
County Treas 16/20M Vehicle Estimate			4,456		
County Treas Commercial Vehicle Tax Estimate				17,629	
County Treas Watercraft Tax Estimate					2,326

Motor Vehicle Factor	0.15182				
Recreational Vehicle Factor		0.00241			
16/20M Vehicle Factor			0.00256		
Commercial Vehicle Factor				0.01013	
Watercraft Factor					0.00134

CITY OF RUSSELL

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Industrial	30,000	22,400	28,000	12-197
General	Capital Improvement	248,115	270,000	300,000	12-1,118
General	Equipment Reserve	120,000	120,000	150,000	12-1,117
General	Risk Management	500	500	500	12-2615
General	Airport	-	48	48	12-1,118
Airport	Airport Improvement	27,736	-	-	12-1,118
Special Highway	Capital Improvement	75,000	75,000	75,000	12-1,118
Electric	General	450,000	450,000	450,000	12-825d
Electric	Personnel Benefits	395,000	480,000	532,200	12-825d
Electric	Electric Depreciation	250,000	250,000	250,000	12-825d
Electric	Risk Management	3,500	3,500	3,500	12-2615
Water	General	120,000	120,000	120,000	12-825d
Water	Bond & Interest	470,672	469,072	472,372	12-825d
Water	Personnel Benefits	265,000	289,000	289,000	12-825d
Water	Water Improvement	370,000	450,000	703,500	12-825d
Water	Risk Management	1,000	1,000	1,000	12-2615
Sanitation	Personnel Benefits	115,000	90,000	92,000	12-825d
Sanitation	General	35,000	35,000	90,000	12-825d
Sanitation	Sanitation Depreciation	75,000	60,000	150,000	12-825d
Wastewater	Wastewater Improvement	152,124	160,000	235,000	12-6310
Wastewater	General	110,000	110,000	110,000	12-825d
Wastewater	Personnel Benefits	105,000	105,000	105,000	12-825d
	Totals	3,418,647	3,560,520	4,157,120	
	Adjustments				
	Adjusted Totals	3,418,647	3,560,520	4,157,120	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

Page No. 5

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2018	Payments Due 2018	Payments Due 2019
4 Solar Bee Sewer Lagoon Mixer	1/30/2014	60	2.60	259,266	53,655	55,069	0
				Totals	53,655	55,069	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2019

Library found in: CITY OF RUSSELL
RUSSELL

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2018</u>	<u>2019</u>
Ad Valorem Tax	\$133,886	\$136,796
Delinquent Tax	\$4,803	\$0
Motor Vehicle Tax	\$22,047	\$20,327
Recreational Vehicle Tax	\$390	\$322
16/20M Vehicle Tax	\$444	\$343
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$161,570	\$157,788
Difference in Total Taxes:	(\$3,782)	
Qualify for grant:	Not Qualify	

Second test:

Assessed Valuation	\$29,516,216	\$29,399,587
Did Assessed Valuation Decrease?	Yes	
Levy Rate	4.536	4.653
Difference in Levy Rate:	0.117	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

CITY OF RUSSELL

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,847,695	1,842,620	1,786,580
Receipts:			
Ad Valorem Tax	843,707	969,774	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	16,565	38,299	
Motor Vehicle Tax	187,940	170,203	147,235
Recreational Vehicle Tax	4,499	2,825	2,336
16/20M Vehicle Tax	3,240	3,032	2,483
Commercial Vehicle Tax	0		9,824
Watercraft Tax	0		1,297
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Highway Connecting Links	26,022	26,000	26,000
Mineral Production Tax	278	300	250
Local Alcoholic Liquor	11,486	12,786	11,915
County Sales Tax	98,115	291,700	200,000
Local Sales Tax	399,733	400,000	400,000
Franchise Tax	175,681	144,000	144,000
Licenses	38,763	26,500	13,500
Golf Course	66,944	58,120	54,120
Swimming Pool	30,361	25,000	24,000
Transit Fares	11,757	12,000	11,500
Municipal Court Fines	42,566	50,000	45,000
Cemetery Trust Distribution	9,491	6,800	6,800
County 911 Reimbursement	230,377	240,000	258,720
Weed Abatement Fees	850	1,020	850
State of Kansas KDOT Grant	40,544	40,000	45,000
Reimbursed Expense	7,266	12,153	5,000
Impound Fees	2,372	1,000	2,000
Grants			
FEMA	32,837	1,102	
Transfer from Electric Fund	450,000	450,000	450,000
Transfer from Water Fund	120,000	120,000	120,000
Transfer from Sanitation Fund	35,000	35,000	90,000
Transfer from Wastewater Fund	110,000	110,000	110,000
Revitalization Fees		50	
In Lieu of Taxes (IRB)	25,546	32,045	
Interest on Idle Funds	10,665	10,000	10,000
Neighborhood Revitalization Rebate	-22,082	-25,685	-20,498
Miscellaneous	19,236	20,000	18,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,029,759	3,284,024	2,189,332
Resources Available:	4,877,454	5,126,644	3,975,912

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Resources Available:	4,877,454	5,126,644	3,975,912
Expenditures:			
Police	491,535	538,110	558,920
City Manager/HR	213,675	202,007	150,180
City Clerk	168,892	185,700	192,219
Public Transportation	61,499	71,400	70,950
Fire	175,500	212,524	212,843
Public Works	77,574	81,450	84,940
Mayor/Council Admin	45,206	54,225	73,465
Municipal Court	54,048	61,620	59,520
911	364,242	401,900	434,560
Building Planning and Zoning	117,942	147,800	161,035
Street	359,213	383,230	372,370
Golf Course	171,415	187,500	195,190
Swimming Pool	67,275	103,950	114,600
Parks	204,883	239,650	244,840
Deines Cultural Center	50,468	47,750	53,061
Amory/Community Center	6,147	8,300	8,400
Subtotal detail (Should agree with detail)	2,629,514	2,927,116	2,987,093
Transfer to Industrial Fund	30,000	22,400	28,000
Transfer to Capital Improvements	248,115	270,000	300,000
Transfer to Equipment Reserve	120,000	120,000	150,000
Transfer to Risk Mgt Reserve	500	500	500
Transfer to Airport		48	48
Capital Improvements	6,705		1,300,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,034,834	3,340,064	4,765,641
Unencumbered Cash Balance Dec 31	1,842,620	1,786,580	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	4,516,574	4,640,016	4,765,641
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,765,641
Tax Required			789,729
Delinquent Comp Rate: 1.3%			10,266
Amount of 2018 Ad Valorem Tax			799,995

CPA Summary

CITY OF RUSSELL

2019

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Police			
Salaries	389,088	407,800	418,040
Salaries- Animal Control	27,959	29,120	30,160
Contractual	27,482	36,600	45,320
Commodities	37,393	53,200	52,500
Animal Control	6,507	11,390	12,000
Capital Outlay	3,106		900
Total	491,535	538,110	558,920
City Manager/HR			
Salaries	198,985	183,357	129,680
Contractual	10,099	12,900	14,700
Commodities	4,510	5,750	5,800
Capital Outlay	81		
Total	213,675	202,007	150,180
City Clerk			
Salaries	82,781	89,100	91,159
Contractual	72,940	79,500	84,860
Commodities	9,651	15,300	14,400
Capital Outlay	3,520	1,800	1,800
Total	168,892	185,700	192,219
Public Transportation			
Salaries	47,513	56,500	56,050
Contractual	3,450	3,600	3,600
Commodities	10,536	11,300	11,300
Capital Outlay			
Total	61,499	71,400	70,950
Fire			
Salaries	125,653	156,680	153,950
Contractual	20,104	19,044	19,093
Commodities	29,743	36,800	39,800
Capital Outlay			
Total	175,500	212,524	212,843
Public Works			
Salaries	65,474	68,250	70,950
Contractual	5,455	6,200	6,890
Commodities	6,645	7,000	7,100
Capital Outlay			
Total	77,574	81,450	84,940
Mayor/Council Admin			
Salaries	4,200	4,725	4,725
Contractual	35,668	41,200	57,340
Commodities	2,499	3,300	3,500
Capital Outlay	2,839	5,000	7,900
Total	45,206	54,225	73,465
Municipal Court			
Salaries	43,463	51,040	47,880
Contractual	9,184	9,580	10,640
Commodities	1,401	1,000	1,000
Capital Outlay			
Total	54,048	61,620	59,520
Page 1 - Total	1,287,929	1,407,036	1,403,037

CITY OF RUSSELL

2019

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
911			
Salaries	349,940	387,300	410,500
Contractual	10,246	9,350	19,660
Commodities	4,056	4,400	4,400
Capital Outlay		850	0
Total	364,242	401,900	434,560
Building Planning and Zoning			
Salaries	96,544	115,500	122,050
Contractual	18,039	27,800	32,635
Commodities	3,359	4,500	5,450
Capital Outlay			900
Total	117,942	147,800	161,035
Street			
Salaries	274,684	281,500	274,000
Contractual	14,625	18,850	19,490
Commodities	69,904	82,880	78,880
Capital Outlay			
Total	359,213	383,230	372,370
Golf Course			
Salaries	95,301	101,400	106,400
Contractual	38,036	42,000	45,690
Commodities	38,078	44,100	43,100
Capital Outlay			
Total	171,415	187,500	195,190
Swimming Pool			
Salaries	41,776	66,650	78,650
Contractual	6,597	7,950	7,550
Commodities	18,902	29,350	28,400
Capital Outlay			
Total	67,275	103,950	114,600
Parks			
Salaries	155,720	178,500	183,200
Contractual	11,544	14,050	15,890
Commodities	37,619	46,250	45,750
Capital Outlay		850	
Total	204,883	239,650	244,840
Deines Cultural Center			
Salaries	30,147	29,800	30,821
Contractual	14,097	14,700	16,340
Commodities	6,224	3,250	5,900
Capital Outlay			
Total	50,468	47,750	53,061
Amory/Community Center			
Salaries			
Contractual	3,140	3,300	3,400
Commodities	3,007	5,000	5,000
Capital Outlay			
Total	6,147	8,300	8,400
Page 2 -Total	1,341,585	1,520,080	1,584,056
Page 1 -Total	1,287,929	1,407,036	1,403,037
Grand Total	2,629,514	2,927,116	2,987,093

(Note: Should agree with general sub-totals.)

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	172,623	173,354	173,893
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	91	18	
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Water Fund	470,672	469,072	472,372
Interest on Idle Funds	640	521	600
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	471,403	469,611	472,972
Resources Available:	644,026	642,965	646,865
Expenditures:			
Bond Principal	360,000	365,000	375,000
Interest	110,672	104,072	97,372
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	470,672	469,072	472,372
Unencumbered Cash Balance Dec 31	173,354	173,893	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	470,672	469,072	472,372
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			472,372
Tax Required			0
Delinquent Comp Rate: 1.3%			0
Amount of 2018 Ad Valorem Tax			0

CPA Summary

CITY OF RUSSELL

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Library			
Unencumbered Cash Balance Jan 1	2,046	0	6,438
Receipts:			
Ad Valorem Tax	123,857	133,886	xxxxxxxxxxxxxxxx
Delinquent Tax	2,068	4,803	
Motor Vehicle Tax	20,960	22,047	20,327
Recreational Vehicle Tax	495	390	322
16/20M Vehicle Tax	397	444	343
Commercial Vehicle Tax		2,711	1,356
Watercraft Tax		174	179
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(3,235)	-3,490	-3,505
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	144,542	160,965	19,022
Resources Available:	146,588	160,965	25,460
Expenditures:			
Library Appropriation	146,588	154,527	160,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	146,588	154,527	160,500
Unencumbered Cash Balance Dec 31	0	6,438	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	159,910	154,527	160,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			160,500
			Tax Required
			135,040
Delinquent Comp Rate:		1.3%	1,756
Amount of -1 Ad Valorem Tax			136,796

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Recreation			
Unencumbered Cash Balance Jan 1	792	0	5,563
Receipts:			
Ad Valorem Tax	109,482	113,711	xxxxxxxxxxxxxxxx
Delinquent Tax	1,752	4,175	
Motor Vehicle Tax	18,076	19,486	17,264
Recreational Vehicle Tax	424	343	274
16/20M Vehicle Tax	351	393	291
Commercial Vehicle Tax		2,396	1,152
Watercraft Tax		154	152
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,860)	-2,955	-2,863
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	127,225	137,703	16,270
Resources Available:	128,017	137,703	21,833
Expenditures:			
Recreation Appropriation	128,017	132,140	132,140
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	128,017	132,140	132,140
Unencumbered Cash Balance Dec 31	0	5,563	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	138,000	132,140	132,140
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			132,140
			Tax Required
			110,307
Delinquent Comp Rate:		1.3%	1,434
Amount of 2018 Ad Valorem Tax			111,741

CPA Summary

CITY OF RUSSELL

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Airport			
Unencumbered Cash Balance Jan 1	25,619	15,344	13,821
Receipts:			
Ad Valorem Tax	32,941	0	xxxxxxxxxxxxxxxx
Delinquent Tax	126	313	
Motor Vehicle Tax	663	6,627	
Recreational Vehicle Tax	8	91	
16/20M Vehicle Tax	53	118	
Commercial Vehicle Tax			
Watercraft Tax			
Rental	8,439	9,000	8,500
Fuel Sales	26,783	22,000	27,000
Transfer from General		48	48
Interest on Idle Funds	121	80	150
Neighborhood Revitalization Rebate	-860		-579
Miscellaneous	277		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	68,551	38,277	35,119
Resources Available:	94,170	53,621	48,940
Expenditures:			
Contractual	25,674	12,300	14,040
Commodities	25,416	27,500	33,100
Capital Outlay			24,090
Transfer to Airport Improvement	27,736		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	78,826	39,800	71,230
Unencumbered Cash Balance Dec 31	15,344	13,821	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	99,197	39,800	71,230
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			71,230
Tax Required			22,290
Delinquent Comp Rate: 1.3%			290
Amount of 2018 Ad Valorem Tax			22,580

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Industrial			
Unencumbered Cash Balance Jan 1	139,589	192,846	137,462
Receipts:			
Ad Valorem Tax	752	0	xxxxxxxxxxxxxxxx
Delinquent Tax	250	129	
Motor Vehicle Tax	1,252	1	
Recreational Vehicle Tax	15	102	
16/20M Vehicle Tax	111	2	
Commercial Vehicle Tax			
Watercraft Tax			
Grants	200,000		
Transfer from General	30,000	22,400	28,000
Capital Sales	132,774		
Grant Expense	-200,000		
Interest on Idle Funds	669	600	600
Neighborhood Revitalization Rebate	-13		0
Miscellaneous		250	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	165,810	23,484	28,600
Resources Available:	305,399	216,330	166,062
Expenditures:			
Contractual	63,787	44,300	25,000
Commodities			
Capital Outlay	48,766	34,568	8,288
Capital Outlay - Land			132,774
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	112,553	78,868	166,062
Unencumbered Cash Balance Dec 31	192,846	137,462	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	117,140	78,868	166,062
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			166,062
Tax Required			0
Delinquent Comp Rate: 1.3%			0
Amount of 2018 Ad Valorem Tax			0

CPA Summary

CITY OF RUSSELL

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Fire Equipment			
Unencumbered Cash Balance Jan 1	78,889	78,101	30,900
Receipts:			
Ad Valorem Tax	25,039	19,032	XXXXXXXXXXXXXXXXXX
Delinquent Tax	872	1,330	
Motor Vehicle Tax	8,616	5,041	2,890
Recreational Vehicle Tax	157	80	46
16/20M Vehicle Tax	440	90	49
Commercial Vehicle Tax			193
Watercraft Tax			25
Grants	6,080		
Interest on Idle Funds	448	400	400
Neighborhood Revitalization Rebate	-654	-495	-753
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	40,998	25,478	2,850
Resources Available:	119,887	103,579	33,750
Expenditures:			
Capital Equipment	41,786	72,679	62,750
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	41,786	72,679	62,750
Unencumbered Cash Balance Dec 31	78,101	30,900	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	70,000	72,679	62,750
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	0.013		377
Amount of 2018 Ad Valorem Tax			29,377

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Personnel Benefits			
Unencumbered Cash Balance Jan 1	259,909	341,445	199,184
Receipts:			
Ad Valorem Tax	619,267	617,546	XXXXXXXXXXXXXXXXXX
Delinquent Tax	5,515	18,673	
Motor Vehicle Tax	59,207	110,230	93,759
Recreational Vehicle Tax	3,408	1,807	1,487
16/20M Vehicle Tax	984	2,221	1,581
Commercial Vehicle Tax			6,256
Watercraft Tax			825
Reimbursed Expense	278,424	210,000	356,611
Transfer from Electric	395,000	480,000	532,200
Transfer from Water	265,000	289,000	289,000
Transfer From Sanitation	115,000	90,000	92,000
Transfer From Wastewater	105,000	105,000	105,000
Interest on Idle Funds	2,368	1,800	2,000
Neighborhood Revitalization Rebate	-16,173	-15,561	-19,117
Miscellaneous	36	10,734	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,833,036	1,921,450	1,461,602
Resources Available:	2,092,945	2,262,895	1,660,786
Expenditures:			
Health Insurance	876,568	952,425	1,256,517
Health Insurance - Fire, 911, Police	248,305	323,435	357,575
FICA	194,405	219,665	222,350
FICA - Fire, 911, Police	55,404	66,767	69,800
KPERS	224,355	281,377	269,050
KPERS - Fire, 911, Police	63,609	82,722	82,000
Workers Compensation	60,949	93,322	94,500
Workers Compensation - Fire, 911, Police	24,293	28,365	29,650
Unemployment	2,996	11,667	11,700
Unemployment - Fire, 911, Police	286	3,566	3,700
Insurance	330	400	400
Dues, Fees, Subscriptions			50
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,751,500	2,063,711	2,397,292
Unencumbered Cash Balance Dec 31	341,445	199,184	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	1,899,900	2,063,711	2,397,292
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	1.3%		9,575
Amount of 2018 Ad Valorem Tax			746,081

CPA Summary

CITY OF RUSSELL

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	274,540	252,921	175,481
Receipts:			
State of Kansas Gas Tax	120,423	121,560	122,000
County Transfers Gas		0	0
Interest on Idle Funds	1,579	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	122,002	122,560	123,000
Resources Available:	396,542	375,481	298,481
Expenditures:			
Contractual	60,070	75,000	
Commodities	6,063		
Capital Outlay	2,488	50,000	223,481
Transfer to Capital Improvement Fund	75,000	75,000	75,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	143,621	200,000	298,481
Unencumbered Cash Balance Dec 31	252,921	175,481	0
2017/2018/2019 Budget Authority Amount	285,263	310,042	298,481

Adopted Budget Special Parks & Recreation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	88,233	57,872	50,958
Receipts:			
Local Alcoholic Liquor Tax	11,486	12,786	11,915
Grants	5,000		
Interest on Idle Funds	327	300	300
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,813	13,086	12,215
Resources Available:	105,046	70,958	63,173
Expenditures:			
Contractual	1,800		
Commodities	6,047		
Capital Outlay	39,327	20,000	63,173
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	47,174	20,000	63,173
Unencumbered Cash Balance Dec 31	57,872	50,958	0
2017/2018/2019 Budget Authority Amount	79,637	68,402	63,173

CPA Summary

CITY OF RUSSELL

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	3,675,816	3,833,159	3,048,917
Receipts:			
Electric Sales	10,100,761	10,100,000	10,100,000
Bad Debt Collections	78		
Steam & Heat Sales	9,472		
Late Payment Penalty	16,444	15,000	15,000
Customer Deposits			
Rent	5,457	5,500	5,500
Reimbursed Expense	16,750	51,822	
FEMA Grant	40,315		
Interest on Idle Funds	20,558	15,000	25,000
Miscellaneous	71,856	10,324	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,281,691	10,197,646	10,145,500
Resources Available:	13,957,507	14,030,805	13,194,417
Expenditures:			
Administration:			
Personnel	136,628	143,250	144,350
Contractual	100,052	69,650	71,190
Commodities	26	2,800	2,800
Capital Outlay		850	850
Production:			
Personnel	267,162	338,000	345,900
Contractual	175,211	194,200	200,860
Commodities	7,607,796	8,387,388	6,742,500
Capital Outlay	766	850	
Distribution:			
Personnel	361,756	410,850	459,250
Contractual	56,153	50,450	56,465
Commodities	241,252	200,100	199,850
Capital Outlay	79,046		
Transfer to Personnel Benefits	395,000	480,000	532,200
Transfer to General	450,000	450,000	450,000
Transfer to Risk Management Reserve	3,500	3,500	3,500
Transfer to Electric Depreciation Reserve	250,000	250,000	250,000
Capital Outlay			2,000,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,124,348	10,981,888	11,459,715
Unencumbered Cash Balance Dec 31	3,833,159	3,048,917	1,734,702
2017/2018/2019 Budget Authority Amount	11,834,348	10,981,888	11,459,715

CPA Summary

CITY OF RUSSELL

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Water

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,481,684	1,993,391	1,768,774
Receipts:			
Water Sales	2,695,177	2,260,000	2,260,000
State Water Protection Fee	8,268	8,000	8,000
Late Payment Penalty	6,733	5,000	5,000
Bad Debt Collections		18,773	
Ranch Agreement	10,380	11,967	6,000
Water Tap Fees	10,314	3,369	
Customer Deposits			
Interest on Idle Funds	8,851	7,000	9,000
Miscellaneous	20,351	7,606	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,760,074	2,321,715	2,293,000
Resources Available:	4,241,758	4,315,106	4,061,774
Expenditures:			
Administration:			
Contractual	27,863	18,980	23,030
Commodities		400	
Capital Outlay			
Production:			
Personnel	227,877	246,250	290,850
Contractual	171,725	104,100	191,140
Commodities	246,113	474,500	459,500
Capital Outlay			
Distribution:			
Personnel	190,741	190,900	212,350
Contractual	22,636	24,800	26,740
Commodities	38,013	60,600	49,600
Capital Outlay			
Debt Service	96,727	96,730	96,730
Transfer to Bond & Interest	470,672	469,072	472,372
Transfer to Personnel Benefits	265,000	289,000	289,000
Transfer to Water Improvement Fund	370,000	450,000	703,500
Transfer to General Fund	120,000	120,000	120,000
Transfer to Risk Mgt Reserve	1,000	1,000	1,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,248,367	2,546,332	2,935,812
Unencumbered Cash Balance Dec 31	1,993,391	1,768,774	1,125,962
2017/2018/2019 Budget Authority Amount	2,523,705	2,546,332	2,935,812

CPA Summary

CITY OF RUSSELL

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sanitation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	141,412	254,377	339,427
Receipts:			
Sanitation Sales	367,560	368,000	368,000
Landfill Sales	201,246	205,000	205,000
Recycling Sales	8,353	3,500	8,000
PolyKart Sales	9,630	7,500	8,000
Sales Tax	702	1,000	800
Penalty	2,104	1,400	1,400
Interest on Idle Funds	1,211	1,000	1,500
Miscellaneous	3,026	4,800	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	593,832	592,200	595,700
Resources Available:	735,244	846,577	935,127
Expenditures:			
Administration:			
Contractual	8,070	8,250	10,580
Commodities	189	14,000	14,000
Personnel	128,663	149,350	142,700
Contractual	102,254	115,750	117,090
Commodities	16,691	34,800	34,800
Capital Outlay			8,000
Transfer to General Fund	35,000	35,000	90,000
Transfer to Personnel Benefits	115,000	90,000	92,000
Transfer to Sanitation Depreciation	75,000	60,000	150,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	480,867	507,150	659,170
Unencumbered Cash Balance Dec 31	254,377	339,427	275,957
2017/2018/2019 Budget Authority Amount	542,300	507,150	659,170

CPA Summary

CITY OF RUSSELL

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Wastewater	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	264,489	247,986	200,902
Receipts:			
Sewer Usage Charge	532,498	520,000	750,000
Penalty	1,728	1,800	1,800
Sewer Tap Main Fees	600	4,516	
Interest on Idle Funds	1,643	900	1,600
Miscellaneous	2,678		2,600
Does miscellaneous exceed 10% Total Rec			
Total Receipts	539,147	527,216	756,000
Resources Available:	803,636	775,202	956,902
Expenditures:			
Personnel	130,301	133,000	150,300
Contractual	20,213	20,800	24,840
Commodities	38,012	45,500	46,000
Transfer to General Fund	110,000	110,000	110,000
Transfer to Personnel Benefits	105,000	105,000	105,000
Transfer to Wastewater Improvement	152,124	160,000	235,000
Capital Outlay			
Debt Service			96,221
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	555,650	574,300	767,361
Unencumbered Cash Balance Dec 31	247,986	200,902	189,541
2017/2018/2019 Budget Authority Amount	555,650	574,300	767,361

CPA Summary

[illegible]

****Note:** These two block figures should agree.

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2017 is to be shown)

CITY OF RUSSELL

Non-Budgeted Funds-C

(1) Fund Name:				(2) Fund Name:				(3) Fund Name:				(4) Fund Name:				(5) Fund Name:			
Pfeifer Well Equipment				Agency				Risk Management Resery											
Unencumbered				Unencumbered				Unencumbered				Unencumbered			Unencumbered		Total		
Cash Balance Jan 1	368,529			Cash Balance Jan 1	25,551			Cash Balance Jan 1	18,403			Cash Balance Jan 1			Cash Balance Jan 1		412,483		
Receipts:				Receipts:				Receipts:				Receipts:				Receipts:			
Interest		1,289		Drug Task Force	1,426			Interest	84										
				Municipal Court	41,900			Operating Transfers	5,000										
				Fire Fighter Activity	6,772														
				Sink or Swim	109														
Total Receipts		1,289		Total Receipts	50,207			Total Receipts	5,084			Total Receipts	0		Total Receipts	0	56,580		
Resources Available:		369,818		Resources Available:	75,758			Resources Available:	23,487			Resources Available:	0		Resources Available:	0	469,063		
Expenditures:				Expenditures:				Expenditures:				Expenditures:				Expenditures:			
Professional Services		93,045		Drug Task Force	812			Transportation	526										
Capital Expense		130,405		Municipal Court	40,894														
				Fire Fighter Activity	15,471														
				Sink or Swim	750														
Total Expenditures		223,450		Total Expenditures	57,927			Total Expenditures	526			Total Expenditures	0		Total Expenditures	0	281,903		
Cash Balance Dec 31		146,368		Cash Balance Dec 31	17,831			Cash Balance Dec 31	22,961			Cash Balance Dec 31	0		Cash Balance Dec 31	0	187,160		
																187,160			

****Note:** These two block figures should agree.

CITY OF RUSSELL

2019

2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General	779,231	26.505	20,498
Debt Service			0
Library	133,245	4.532	3,505
Airport	21,993	0.748	579
Industrial			0
0			0
0			0
Fire Equipment	28,614	0.973	753
Personnel Benefits	726,715	24.719	19,117
0			0
0			0
0			0
0			0
Recreation	108,841	3.702	2,863
TOTAL	1,798,639	57.477	44,452

2018 July 1 Valuation: 29,399,587

Valuation Factor: 29,399.587

Neighborhood Revitalization Subj to Rebate: 773,372

Neighborhood Revitalization factor: 773.372

**This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.